ABSTRACT OF THE DISCLOSURE

On a substrate are sequentially formed a first interconnection 203, a diffusion barrier film 205 and a second insulating film 207, and on the upper surface of the second insulating film 207 is then formed a sacrificial film 213. Next, a via hole 211 and an interconnection trench 217 are formed, and on the sacrificial film 213 are then formed a barrier metal film 219 and a copper film 221. CMP for removing the extraneous copper film 221 and barrier metal film 219 are conducted in a two-step process, i. e., the first polishing where polishing is stopped on the surface of the barrier metal film 219 and the second polishing where the remaining barrier metal film 219 and the tapered sacrificial film 213 are polished.